

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
BROWNSVILLE DIVISION**

**IN THE MATTER OF THE TAX  
INDEBTEDNESS OF:**

**KOI GROUP LLC**  
[REDACTED]  
[REDACTED]

)  
)  
) **Misc. No.**  
)  
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**DECLARATION OF REVENUE OFFICER VERONICA RUIZ**

In accordance with the provisions of 28 U.S.C § 1746, I, Veronica Ruiz, do hereby make the following unsworn declaration, under penalty of perjury, based on my own personal knowledge, pertinent to the above-styled and numbered cause:

1. I am a Revenue Officer employed in the Gulf States Compliance Area of the Small Business/Self Employed Operating Division of the Internal Revenue Service at 1810 HALE AVENUE, HARLINGEN, TX 78550. As a Revenue Officer, I have the duty and authority to collect Federal taxes by seizure and sale under the provisions of Section 6331 of the Internal Revenue Code (26 U.S.C.).

2. An assessment of tax, penalty and interest to the extent applicable, for the taxable period(s) ending: March 31, 2007, June 30, 2007, September 30, 2007, December 31, 2007, December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009, and March 31, 2010, have been made against KOI GROUP LLC ("Taxpayer") in the amount of \$57,782.27 for which notice and demand was made on May 05, 2008 for tax period ending June 30, 2007; on May 12, 2008 for tax periods ending March 31, 2007,

September 30, 2007, and December 31, 2007; on June 08, 2009 for tax period ending December 31, 2008; on February 15, 2010 for tax periods ending March 31, 2009 and June 30, 2009; on March 22, 2010 for tax period ending September 30, 2009; and on June 21, 2010 for tax period ending March 31, 2010, pursuant to Sections 6201, 6203, and 6303 of the Internal Revenue Code.

3. Taxpayer has neglected or refused to pay the full amount of the tax assessed within ten (10) days after such notice and demand, and this neglect or refusal continues.

4. There is now due and owing and unpaid with respect to such tax, penalty and interest, a total amount of \$70,869.46 plus statutory additions.

5. By reason of the assessment, a lien has arisen on all property and rights to property of Taxpayer as prescribed by Sections 6321 and 6322 of the Internal Revenue Code (26 U.S.C.).

6. By reason of Taxpayer's neglect and failure to pay such tax within ten (10) days after notice and demand, a levy may be made on all property and rights to property belonging to Taxpayer or to which the federal tax lien attaches.

7. A notice of intention to levy, required by I.R.C., Section 6331(d), was provided to Taxpayer by sending it by certified or registered mail to the respondent's last known address on May 28, 2008, July 03, 2008, October 28, 2008, March 29, 2010 and June 22, 2010.

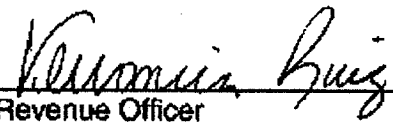
8. Notice of Federal Tax Liens were filed at Secretary of State on March 07, 2011 for tax periods ending March 31, 2007, June 30, 2007, September 30, 2007, December 31,

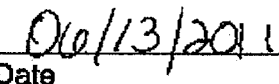
2007 and March 31, 2010; and on April 12, 2010 for tax periods ending December 31, 2008, March 31, 2009, June 30, 2009, and September 30, 2009.

9. Taxpayer has ceased communication with Revenue Officer.

10. Taxpayer, KOI Group LLC, operates a Sushi Bar located at 3001 Pablo Kisel Blvd., Suite M, Brownsville, TX 78526. The property to be seized includes but is not limited to: contents of cash register, safe, vault, cash box or any other type of cash receptacle, with the intent to open any and all of the property seized that is locked or so secured, located at the above business address. Ownership of the property was verified by taxpayer who reported to Revenue Officer that the property is owned by the business and is not encumbered.

I declare under penalties of perjury that the forgoing is true and correct.

  
Revenue Officer

  
Date